

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE CUSTOMS AND TAX
ADMINISTRATION OF THE KINGDOM OF
DENMARK (SKATTEFORVALTNINGEN)
TAX REFUND SCHEME LITIGATION

NOTICE OF APPEAL

Case No. 1:18-md-02865-LAK

This document relates to case nos.:
19-cv-01785; 19-cv-01867; 19-cv-01893;
19-cv-01781; 19-cv-01783; 19-cv-01866;
19-cv-01895; 19-cv-01794; 19-cv-01865;
19-cv-01904; 19-cv-01798; 19-cv-01869;
19-cv-01922; 19-cv-01800; 19-cv-01788;
19-cv-01870; 19-cv-01791; 19-cv-01792;
19-cv-01928; 19-cv-01926; 19-cv-01868;
19-cv-01929; 19-cv-01803; 19-cv-01806;
19-cv-01906; 19-cv-01801; 19-cv-01894;
19-cv-01808; 19-cv-01810; 19-cv-01809;
18-cv-04833; 19-cv-01911; 19-cv-01898;
19-cv-01812; 19-cv-01896; 19-cv-01871;
19-cv-01813; 19-cv-01930; 19-cv-01815;
19-cv-01818; 19-cv-01931; 19-cv-01918;
19-cv-01873; 19-cv-01924; 19-cv-10713.

Notice is hereby given that the specified Defendants in the cases identified below hereby appeal to the United States Court of Appeals for the Second Circuit from the judgments dated March 15, 2025 and entered by the Southern District of New York as follows:

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|---|-------------------------------|--------------------|---|------------------------|
| <i>Skatteforvaltningen v. Raubritter LLC Pension Plan, Richard Markowitz, John van Merkensteijn, and Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns)</i> | 3/17/2025 | 18-cv-04833 | Richard Markowitz and John van Merkensteijn | ECF No. 395 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|--|-------------------------------|--------------------|-----------------------|------------------------|
| <i>Skatteforvaltningen v. Ballast Ventures LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Cavus Systems LLC</i> | 3/17/2025 | 19-cv-01781 | Richard Markowitz | ECF No. 430 |
| <i>Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01783 | Richard Markowitz | ECF No. 431 |
| <i>Skatteforvaltningen v. Albedo Management LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Avanix Management LLC</i> | 3/17/2025 | 19-cv-01785 | Richard Markowitz | ECF No. 431 |
| <i>Skatteforvaltningen v. Dicot Technologies LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01788 | John van Merkensteijn | ECF No. 439 |
| <i>Skatteforvaltningen v. Fairlie Investments LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Hadron Industries LLC</i> | 3/17/2025 | 19-cv-01791 | Richard Markowitz | ECF No. 437 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|--|-------------------------------|--------------------|-----------------------|------------------------|
| <i>Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01792 | Richard Markowitz | ECF No. 433 |
| <i>Skatteforvaltningen v. Battu Holdings LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert A. Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01794 | John van Merkensteijn | ECF No. 437 |
| <i>Skatteforvaltningen v. Cantata Industries LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01798 | John van Merkensteijn | ECF No. 440 |
| <i>Skatteforvaltningen v. Crucible Ventures LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01800 | John van Merkensteijn | ECF No. 440 |
| <i>Skatteforvaltningen v. Monomer Industries LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/18/2025 | 19-cv-01801 | John van Merkensteijn | ECF No. 441 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|--|-------------------------------|--------------------|-----------------------|------------------------|
| <i>Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01803 | John van Merkensteijn | ECF No. 443 |
| <i>Skatteforvaltningen v. Loggerhead Services LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01806 | Richard Markowitz | ECF No. 427 |
| <i>Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01808 | Richard Markowitz | ECF No. 433 |
| <i>Skatteforvaltningen v. Plumrose Industries LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01809 | John van Merkensteijn | ECF No. 435 |
| <i>Skatteforvaltningen v. Pinax Holdings LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01810 | John van Merkensteijn | ECF No. 438 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|---|-------------------------------|--------------------|--|------------------------|
| <i>Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01812 | Richard Markowitz | ECF No. 467 |
| <i>Skatteforvaltningen v. Sternway Logistics LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01813 | John van Merkensteijn | ECF No. 440 |
| <i>Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01815 | Richard Markowitz | ECF No. 433 |
| <i>Skatteforvaltningen v. True Wind Investments LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01818 | John van Merkensteijn | ECF No. 436 |
| <i>Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn</i> | 3/18/2025 | 19-cv-01865 | John van Merkensteijn and Bernina Pension Plan | ECF No. 346 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|--|-------------------------------|--------------------|--|------------------------|
| <i>Skatteforvaltningen v. Basalt Ventures LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i> | 3/18/2025 | 19-cv-01866 | John van Merkensteijn and Basalt Ventures LLC Roth 401(k) Plan | ECF No. 439 |
| <i>Skatteforvaltningen v. Avanix Management LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01867 | Richard Markowitz and Avanix Management LLC Roth 401(k) Plan | ECF No. 400 |
| <i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01868 | Richard Markowitz and Hadron Industries LLC Roth 401(k) Plan | ECF No. 405 |
| <i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i> | 3/18/2025 | 19-cv-01869 | Richard Markowitz and Cavus Systems LLC Roth 401(k) Plan | ECF No. 412 |
| <i>Skatteforvaltningen v. Eclouge Industry LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01870 | Richard Markowitz | ECF No. 428 |
| <i>Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01871 | John van Merkensteijn and Starfish Capital Management LLC Roth 401(k) Plan | ECF No. 410 |

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|--|-------------------------------|--------------------|---|------------------------|
| <i>Skatteforvaltningen v. Voojo Productions LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01873 | John van Merkensteijn and Voojo Productions LLC Roth 401(k) Plan | ECF No. 399 |
| <i>Skatteforvaltningen v. Azalea Pension Plan and Elizabeth van Merkensteijn</i> | 3/18/2025 | 19-cv-01893 | Elizabeth van Merkensteijn and Azalea Pension Plan | ECF No. 334 |
| <i>Skatteforvaltningen v. Omineca Pension Plan, John van Merkensteijn, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01894 | John van Merkensteijn and Omineca Pension Plan | ECF No. 406 |
| <i>Skatteforvaltningen v. Batavia Capital Pension Plan and Richard Markowitz</i> | 3/18/2025 | 19-cv-01895 | Richard Markowitz and Batavia Capital Pension Plan | ECF No. 346 |
| <i>Skatteforvaltningen v. Routt Capital Pension Plan, Richard Markowitz, and Michael Ben-Jacob</i> | 3/17/2025 | 19-cv-01896 | Richard Markowitz and Routt Capital Pension Plan | ECF No. 399 |
| <i>Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz</i> | 3/17/2025 | 19-cv-01898 | Richard Markowitz and RJM Capital Pension Plan | ECF No. 369 |
| <i>Skatteforvaltningen v. Calypso Investments Pension Plan and Jocelyn Markowitz</i> | 3/18/2025 | 19-cv-01904 | Jocelyn Markowitz and Calypso Investments Pension Plan | ECF No. 341 |
| <i>Skatteforvaltningen v. Michelle Investments Pension Plan, John van Merkensteijn, and Richard Markowitz</i> | 3/17/2025 | 19-cv-01906 | Richard Markowitz, John van Merkensteijn, and Michelle Investments Pension Plan | ECF No. 360 |

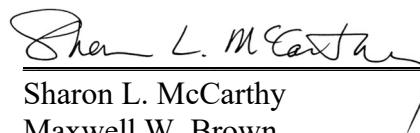
| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|---|-------------------------------|--------------------|---|------------------------|
| <i>Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz</i> | 3/17/2025 | 19-cv-01911 | Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan | ECF No. 354 |
| <i>Skatteforvaltningen v. Vanderlee Technologies Pension Plan, Vanderlee Technologies Pension Plan Trust, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01918 | John van Merkensteijn | ECF No. 435 |
| <i>Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman</i> | 3/17/2025 | 19-cv-01922 | Richard Markowitz | ECF No. 428 |
| <i>Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz</i> | 3/17/2025 | 19-cv-01924 | Richard Markowitz, John van Merkensteijn, and Xiphias LLC Pension Plan | ECF No. 362 |

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|--|-------------------------------|--------------------|--|------------------------|
| <i>Skatteforvaltningen v. Green Scale Management LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01926 | Richard Markowitz | ECF No. 425 |
| <i>Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01928 | John van Merkensteijn | ECF No. 431 |
| <i>Skatteforvaltningen v. Keystone Technologies LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i> | 3/17/2025 | 19-cv-01929 | Richard Markowitz | ECF No. 428 |
| <i>Skatteforvaltningen v. Tarvos Pension Plan and John van Merkensteijn</i> | 3/17/2025 | 19-cv-01930 | John van Merkensteijn, Tarvos Pension Plan | ECF No. 347 |
| <i>Skatteforvaltningen v. Tumba Systems LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i> | 3/17/2025 | 19-cv-01931 | John van Merkensteijn | ECF No. 434 |

| Member Case Caption | Date Entered on Member Docket | Member Case Number | Appealing Parties | Member Case Docket No. |
|--|-------------------------------|--------------------|---|------------------------|
| <i>Skatteforvaltningen v. John van Merkensteijn, Richard Markowitz, Bernina Pension Plan Trust, RJM Capital Pension Plan Trust, 2321 Capital Pension Plan, Bowline Management Pension Plan, California Catalog Company Pension Plan, Clove Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan</i> | 3/17/2025 | 19-cv-10713 | Richard Markowitz and John van Merkensteijn | ECF No. 419 |

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Respectfully submitted,



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Pension Plan, Omineca Trust,
Remece Investments LLC Pension
Plan, Starfish Capital Management
LLC Roth 401(k) Plan, Tarvos
Pension Plan, Voojo Productions
LLC Roth 401(k) Plan, Xiphias LLC
Pension Plan, Richard Markowitz,
Jocelyn Markowitz, Avanix
Management LLC Roth 401(k) Plan,
Batavia Capital Pension Plan,
Calypso Investments Pension Plan,
Cavus Systems LLC Roth 401(k)
Plan, Hadron Industries LLC Roth
401(k) Plan, RJM Capital Pension
Plan, Routt Capital Pension Plan*